## STATE OF NEBRASKA



DEPARTMENT OF REVENUE

Mary Jane Egr

Tax Commissioner

MOTOR FUELS DIVISION

Janet A. Lake

Administrator

December 14, 2004

## Notice to Nonhighway Use Motor Vehicle Fuels Users

Beginning with tax year 2005, the Nonhighway Use Motor Vehicle Fuels Tax Credit, previously claimed on the Form 4136N of your income tax return, will be replaced by a direct refund. For federal tax years ending on or after January 1, 2005, you may obtain a refund of the tax paid on the motor vehicle fuels used

in qualifying exempt equipment by filing a Nebraska Motor Fuels Tax Refund Claim, Form 84.

The current requirements regarding minimum purchases and labeled, dedicated storage have been eliminated. Commingled storage of exempt use and non exempt use fuel will be allowed, if detailed usage logs are maintained. Beginning in 2005, claims for the qualified use of gasoline (including gasohol), as well as undyed diesel, may be filed whenever a minimum refund of \$25 per product type is attained during a calendar year. Fuel used in a licensed vehicle, regardless of how that vehicle is utilized, is not eligible for refund.

Additional information regarding the record-keeping requirements and documentation to be submitted with a claim is found in the Nebraska Motor Fuels Tax Refunds Information Guide. This

nebraska department	Nebras						lund	Clair	n	FORM <b>84</b>
department of revenue			Read ins	tructio	ns on reverse					
lebraska ID	Federa	al Employer ID			Period Covere	d by this C	aim			
NAME	AND ADDRESS O	E CLAIMANT			Beginning			0 End	ling	20
NAME AND ADDRESS OF CLAIMANT Name					E-mail Address					
Street Address					Mailing Addres	ss If Differe	nt Than Stre	et Address		
City		State Zip Code			Contact Person			Telephone Number		
					ļ				[( )	
Indicate reason for the claim:  Use in unlicensed e		gonoral type of	oguinmor							
Use in refrigeration		Jonesas type of	equipmen						aviation fuel	federal governme
Accidental contamin		of fuel					Other	e useu as	aviation luei	!
Was this fuel withdrawn			wae ale	n uead	to fuel licens			□YE	е г	NO
Additional information:	THOM & DAIR STORE	igo tank winer	1 Wus uis	o useu	to luel licelle	ou voin	1001		.5	_ NO
						Less: Adjustments		Net Amount		For Dept. of Revenue
Product	Gallons	Refund	Rate		Amount	(see ins	ructions)	Cla	aimed	Use Only
asoline, Gasohol, Ethan	nol .	~	_		.00*		00			Approved
asonne, Gasonoi, Emai:	·	=^====		Φ	.00	<u> </u>	.00	<u> </u>	.00	\$
Indyed Diesel		v		•	00*					Approved
лиуеч глезеі		= ^ =====	====	<u> </u>	.00*	<u> </u>	.00	\$	.00	.5
viation Gasoline		_ X\$0.0	)5 =	\$	.00					
let Fuel		_ X\$0.0	<u> </u>	\$	.00					
Total Aviation Fuel	•			•	.00*	•	00			Approved
		=		Ψ	***************************************	Φ	.00	<b>P</b>	.00	3
If this amount is less th	an \$25 within a ca	ilendar year, y	ou are no	t eligii	ole for a refur	nd.				
Petroleum Release Re	medial Action F	ee								
Motor Vehicle Fuels		_ X\$0.00	9 =	<u>\$</u>	.00					
Other Petroleum Products	·	X \$0.00	93=	\$	.00					
										Approved
Total Fee		=		\$	.00**					\$
'If this amount is less t	han \$10 within a ca	alendar year,	you are n	ot eligi	ble for a refu	ind.				
Under penaltie	s of law, I declare that I deral government, a Nat	have examined the	his claim an	d to the b	est of my knowle	edge and b	elief, it is corr	ect and com	plete. I further	declare that unless u
of this claim has not	been previously made b	by the state and re	ecords supp	orting th	is claim are subj	ect to audit	for a period o	three years	s from the date	the claim was filed.
sign		(	)						ſ	)
1ere Authorized Sign	ature		elephone N	umber	Signati	ure of Prep	arer Other Th	an Taxpaye	r Tel	lephone Number
			ate		Addres	ss				
Title				CHEL O	DIVISION US	E ONLY				
Title			MOTOR	PUELS	<del>211701011</del> 00					
		FOR		PUELS	<u> </u>				***	
APPROVED				PUELS	-					
APPROVED APPROVED AS ADJU	STED	FOR		TUELS	-					
APPROVED	ISTED	FOR		FUELS						-
APPROVED APPROVED AS ADJU	JSTED	FOR		FUELS						

guide, along with the Nebraska Motor Fuels Tax Refund Claim, Form 84, and the refund rate table, is located on our Web site at **www.revenue.state.ne.us/fuels**.